Department of Employee Trust Funds WISCONSIN RETIREMENT SYSTEM ADMINISTRATION MANUAL

CHAPTER 21 — QUALIFIED DOMESTIC RELATIONS ORDER (QDRO)

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2100 General Information

The law allows for the division of WRS participant rights and benefits under the WRS as required by a divorce action (Qualified Domestic Relations Order).

A Qualified Domestic Relations Order (QDRO) awards an alternate payee (former spouse) a percentage, up to 50%, of a participant's WRS account (service and contributions) as of the divorce decree date. The portion of the account awarded to the alternate payee in the QDRO is deducted from the participant's account and transferred into a separate account established for the alternate payee. Once the account is divided, both the participant and the alternate payee receive a statement showing the new balances in both accounts.

Employees may contact ETF's Call Center at 877-533-5020 (toll free) or 608- 266-3285 (Madison) with questions on QDRO awards. The Department's forms are simple to complete and contain all of the language required by statute for dividing a WRS account.

2101 Employer Reporting

If a WRS participating employee is subject to a QDRO, ETF will send a *Report for QDRO of Current Year Earnings/Contributions* (ET-2561) to the employer for certification of any unreported hours, earnings and contributions through the day before the decree date. The employer will complete the form, retain the employer copy and submit the original and alternate payee copies to ETF.

Ordinarily ETF requests hours, earnings and contributions for current year QDROs; however, according to 1998 Wis. Act 125, employers may be asked to provide earnings for QDROs going back to 1982.

2102 Report for QDRO of Current Year Earnings/Contributions (ET-2561)

Department of Employee Trust Funds Wisconsin Retirement System P.O. Box 7931 Madison, Wisconsin 53707-7931

REPORT FOR QUALIFIED DOMESTIC RELATIONS ORDER (QDRO) YEAR EARNINGS/CONTRIBUTIONS

Wis. Stat. § 40.06 (7) and 40.08 (1m)

Employee Name: (Last, First, MI)			Alternate Payee Name: (Last, First, MI)		
Employee Social Security Number			Alternate Payee Social Security Number		
Employment Category			Decree Date (MM/DD/CCYY)		
Date (MM/DD/CCYY)	Prepared By			-	Telephone Number
EMPLOYER: Complete the earnings, service and contributions paid to the employee from January 1 through the day before the decree date. Fiscal Year Hours & Earnings must be reported for teachers, judges, and educational support personnel only.					
Employer Name			Employer Number 69-036		QDRO Year
Fiscal Year Hours (1/1 – 6/30)			Fiscal Year Earnings (1/1 – 6/30)		
Calendar Year Hours (1/1)			Calendar Year Earnings (1/1)		
The following sections pertain to the employee share of WRS contributions. See explanation on reverse. EMPLOYEE REQUIRED CONTRIBUTIONS (ERC) %					
Employer Paid		Employee Paid		Total	
BENEFIT ADJUSTMENT CONTRIBUTIONS (BAC) %					
Employer Paid		Employee Paid		Total	
ADDITIONAL CONTRIBUTIONS%					
Employee Paid Fixed			Employee Paid Variable		
Employer Paid Fixed			Employer Paid Variable		
Tax Deferred Fixed			Tax Deferred Variable		
Date (MM/DD/CCYY) Prepared By:			 		Telephone Number:
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